IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 24TH AUGUST 2007 / 2ND BHADRA 1929

WP(C).No. 26141 of 2007(K)

PETITIONER:

DIVAKARAN NAIR, S/O. GOVINDAN NAIR,
AGED 50, MANAGING PARTNER, SANDHYA TOURIST COMPLEX
CHANGANACHERRY.

BY ADV. SRI. JOHNSON MANAYANI

RESPONDENTS:
---

1. THE COMMERCIAL TAX OFFICER,
1ST CIRCLE, CHANGANACHERRY.

2. THE DEPUTY COMMISSIONER OF SALE TAX,
KOLLAM.

3. THE STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO REVENUE AFFAIRS,
SECRETARIAT, TRIVANDRUM.

BY G.P. SRI. SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/08/2007 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 26141 OF 2007

Dated this the 24th day of August, 2007

JUDGMENT

Since petitioner has produced Ext.P3 receipt for payment of Rs. 1,28,051/- towards penalty levied vide Ext.P1 order and since revision petition is filed against penalty order, W.P. is disposed of granting stay against recovery of the balance demand due from the petitioner till disposal of the revision petition. Second respondent is directed to take up the revision out of turn and dispose of the same within three months from now. Petitioner will produce copy of this judgment before the second respondent for compliance. It appears that revision petition is filed at Kollam instead of filing it before the Deputy Commissioner, Kottayam. If the revision is wrongly filed at Kollam, then the Deputy Commissioner will transfer the file to the Deputy Commissioner concerned for compliance of this judgment.

(C.N.RAMACHANDRAN NAIR)
Judge